NEW READINGS IN AN ATHENIAN ACCOUNTING DOCUMENT: *I.G.*, I², 337

(PLATE 92)

AN inscription that is of particular interest, but which has received very little attention, is *I.G.*, I², 337, an accounting document of the mid-fifth century B.C. I here present a new text and a tentative restoration of this document.[1]

This is a large fragment of white marble with mica intrusions, much abraded on its inscribed face and otherwise broken all around; it was re-used in the Middle Ages as a column capital, whence derives the cross sculpted on its narrow end. Its provenance is unknown: U. Koehler discovered it in the storerooms of the Archeological Society in Athens and made a transcript that was first published in 1877 by A. Kirchhoff (*I.G.*, I, *Supplement*, p. 53, no. 537[b]); F. Hiller von Gaertringen republished this text from a squeeze, with a very short commentary, in 1924 (*IG.*, I², 337). The stone is now in the Epigraphic Collection of the National Archaeological Museum, where it bears the inventory number EM 6717.

Height, 0.391 m.; width, 0.252 m.; thickness, 0.180 m.
Letter height, 0.016-0.018 m.; horizontal checker, 0.0202-0.0210 m.; vertical checker, 0.0240 m.

ca. 455-445 B.C. ΣΤΟΙΧ.

[-----]α[-----]
[----------]
[------- γ]ρ[α]μματ̣[ευ ----------]
[--------] προ̣[----------]
5 [-------] ἓ̣ρχε θ̣[----------]
[-------].[.]ονε[----------]
[--------ἐγραμ]μάτευε[----------]
[-------]εχσεγρ[----------]
[----------]ι̣ρ̣κ[----------]

[1] I wish to express my thanks to the Canada Council, the H. R. MacMillan Family Fund of the University of British Columbia, and the American School of Classical Studies at Athens for the financial assistance that enabled me to spend the years 1967-1969 and the summer of 1971 in Athens. I should like also to thank Mrs. Dina Peppas-Delmousou, the Director of the Epigraphic Collection of the National Archaeological Museum in Athens, for permission to study this and other inscriptions under her control. Mrs. Delmousou and Professors McGregor, Molitor and Vanderpool have helped me in my study of this document on numerous occasions with advice, criticism and encouragement, and the staff of the Epigraphical Collection has borne with patience and kindness all my demands.

The surface of the stone is very badly abraded and extremely hard to read: while my photograph shows more than is published in *I.G.*, I², it must be supplemented by squeezes; and autopsy, in particular, careful, letter-by-letter examination with the aid of charcoal and water, shows more than either squeezes or photographs can. For instance, I am confident from my examination of the stone that the space between lines 1 and 3, where Koehler suggested that there might be an uninscribed space, was inscribed; moreover, there are traces of letters above line 1, where there is space for about seven lines of text, and also in the abraded area to the left of my text; all, however, are so faint and confused with abrasions and random marks that, despite many hours with charcoal and water, I cannot at present offer any certain readings. I prefer to leave these portions of the stone for future study, perhaps for future techniques.

The text of Koehler and Kirchhoff, as supplemented by Hiller in *I.G.*, I², is as follows (their line 1 is my line 3: throughout this article line references are to my renumbering of the lines):

[---------]ιμα[----------]
[---------]προ[----------]
[------ ἓ]ρχε, θ[----------]
[---- παρ]ὰ τὸν ἐ[πιστατῶν, hoῖς ---]
(5) [--- ἐγραμ]μάτευε [----------]
[--- Πέλ]εχς ἐγρ[αμμάτευε -------]
[----]ϵκ[----------]

In line 3 the mark that Koehler interpreted as an iota is too far to the right and, moreover, is slanted parallel to the right leg of the adjoining mu; the diagonal stroke joining it from the left is less clear, but visible in my photograph, and I read a mu here, though the rest of this letter has perished. One stoichos to the left of it the loop and part of the vertical of rho survive, though very faint; there is no trace of cutting in the lower right part of the stoichos, so that rho is certain; the left tip of the bar of tau is preserved on the break at the right edge. In line 4 the left tip of the bar of tau survives on the break; an apparent diagonal stroke below it is too low, too far to the left, and at the wrong angle for either upsilon or chi. In line 5, Hiller printed an undotted theta at the right edge; the center of this letter is pitted and abraded, so that it could be either theta or omicron; it should, in any case, be dotted. To the left of rho the upper left corner of epsilon survives; there is no trace of any cutting at the right side of this stoichos, so that epsilon is certain here; an apparent center bar is perhaps too deep to be a letter stroke. In line 6 Koehler's transcript shows the right foot of a triangular letter and the bottom and right tip of a tau; a glance at my photograph will show that this tau does not exist and that the surface in this stoichos is almost entirely destroyed by pits and abrasions; in the stoichos to the left of it the mark interpreted as the right foot of a diagonal is too low and too far to the right; what does survive here is the bottom of a left vertical, with a tiny horizontal nick in its right side, just above its foot. I should expect a kappa or a rho here, but cannot absolutely rule out a beta or an epsilon. In line 9 Koehler transcribed a horizontal bar and the top of a kappa; however, this bar is, in fact, slightly curved and so cannot be the epsilon that Hiller thought it to be; to its left is the tip of a central vertical.

The letter forms indicate that this inscription should be dated in the late 450's or the early 440's.[2] The remnants of formulae in lines 3-8 show that it is probably part of a prescript from a series accounting document: there is one case where the word ἐγραμμάτευε occurs (line 7); in three other cases (lines 3, 4 and 8) it may be restored (although it would be possible also to restore the word προ̣[ερ...], or even a name, in line 4); there also seems to be an archon formula (line 5).

Such a series of secretary formulae might occur in the accounts of a board of treasurers of sacred objects. For instance, in the Pronaos accounts of 434/3 to 433/2 B.C. (*I.G.*, I², 232 and 233) we find the following arrangement: "These items the four boards . . . handed over to the treasurers, to whom Krates of Lamptrai was secretary; the treasurers, to whom Krates of Lamptrai was secretary, handed them over to the treasurers, to whom Euthias of Anaphli was secretary, in the Pronaos. . . . These items the treasurers . . . , to whom Euthias son of Aischron of Anaphli was secretary, handed over to the treasurers, to whom Apollodoros son of Kritias of Aphidnai was secretary, having received them from the former treasurers, to whom Krates son of Naupon of Lamptrai was secretary, in the Pronaos . . . ". The problem is to fit into such formulae the surviving letter traces of lines 4-6 of the document here being considered, in particular, the apparent archon formula of line 5.

Similar difficulties arise from any attempt to adapt the surviving letters to the formulae of state treasury records, the accounts of the treasurers of Athena Polias (*I.G.*, I², 293-309). Here the problem is to accommodate the secretary formula of line 3 and the archon formula of line 5. In such accounts the usual order of the prescript formulae seems to be as follows: archon formula, conciliar secretary formula, list of treasurers and their secretary; after these are listed the various expenditures for the year.

In the case neither of the treasure records nor of the accounts of the state treasury are there examples earlier than 441/0 B.C.; the treasure records, indeed, do not begin until the completion of the building that housed the sacred objects so listed, the Parthenon. In the absence of any such accounts for the mid-fifth century it would, of course, be very easy to assume that the accounts of the state treasurers, for instance, might have been drawn up as is the document here discussed; however, we do possess accounting documents that are of approximately the same date as this

[2] For the criteria to be used in dating Attic documents of the fifth century B.C. see my article, "Criteria for the Dating of Fifth-Century Attic Inscriptions," in Φορος: *Tribute to Benjamin Dean Meritt*, Locust Valley, N. Y., 1974, pp. 161-169, especially pp. 165-167. The inscription under consideration here has the almost square checker-pattern, with a relatively large space around each letter, and the large form of circular letter that are characteristic of the mid-fifth century; in particular, it exhibits a distinctive form of sigma with three bars that is found in some dated and several undated documents that belong to the 450's or early 440's. I discuss the date and the identity of the mason later in the course of this article (see footnote 10 below).

inscription and in which something like the arrangement of lines 3-7 is found. These are the accounts of the epistatai who were in charge of building the Parthenon between 447/6 and 433/2 B.C. (*I.G.*, I², 339-353). This fact was recognized long ago by Kirchhoff (*I.G.*, I, *Supplement*).

In the Parthenon accounts the formulae of the prescripts indicate that records were kept on a monthly basis, rather than by prytanies, since the conciliar year no longer coincided with the term of office of the epistatai: consequently, it was necessary in these accounts to indicate the month (by naming the secretary to the Boule on the date at which the accounts were tabulated), as well as the year (by naming the first secretary to the Boule in that conciliar year).[3] A third secretary, the secretary to the board of epistatai, is also named in the prescript, and, in the accounts of the last five years, an archon formula is included as well, in the prepositional form, however, not in the form found in the document here discussed. Such an arrangement seems suited to the present inscription and I tentatively restore lines 2-7 as follows:

[ἐπὶ τῆς ---ordinal number---]
[ἀρχῆς, hεῖ ---name--- ἐγ]ρ[α]μμάτ[ευε ---demotic---]-
[. τεῖ βολεῖ hεῖ ---name---] πρῶτ[ος ἐγραμμάτε]-
[νε ---demotic---, ---name---] ἔρχε θ[---demotic/name---]-
[---demotic---, ---name--- ἐκ Κ]ε[δ]ῶν ἐ[πιστάται hοῖς]
[---name--- χσυνεγραμ]μάτευε

The listing of an archon's name with a demotic is somewhat arbitrary and perhaps unnecessary. The only case where the identification of the archon by his demotic might be required is the archonship of Kallias (456/5 B.C.); it might have been thought advisable to differentiate him from his namesake, who was politically active at this time.[4] The shorter the line, the less likely is such a demotic.

The line length can be only an approximation: if I am correct in restoring this document with demotics, a minimum line length of thirty letters is required for lines 3, 4 and 7. Similarly, a maximum of forty-one letters is possible in lines 6 and 7: I doubt whether any name/demotic combination of more than twenty-six letters is possible. The minimum possible lengths of name and demotic are respectively three and five letters. I have restored with demotics because this seems to be common, if not standard, practice in building accounts of the mid-fifth century.[5]

[3] For a more detailed discussion of this point as it applies to the Athena Parthenos and Parthenon accounts, see B. D. Meritt, *The Athenian Calendar in the Fifth Century*, Cambridge (Mass.), 1928, pp. 123-126; *Athenian Financial Documents of the Fifth Century*, Ann Arbor, 1932, p. 153; and " Greek Inscriptions," *Hesperia*, V, 1936, pp. 362-380, no. 4, especially pp. 375-378.

[4] The archon of 406/5 B.C., Kallias, was so designated by his demotic, presumably in order to differentiate him from other men of the same name (*I.G.*, I², 124.3); this is the only example that I know of from the fifth century.

[5] It seems to have been standard practice to identify board members by their demotics, but the

In the Parthenon accounts the list of board members follows the conciliar secretary formula; I doubt whether, even with the forty-one-letter line, there would be room for the names of more than two board members here; I suggest that this board consisted of two members and a secretary,[6] the latter of whom would be named in line 7. The letter traces in line 6 could be accommodated to the demotic [ἐκ Κ]ερ[δ]ôν, although I am not particularly happy with the dotted epsilon.[7]

In the Parthenon accounts the list of board members and their secretary is always followed by the rubric τούτοις λέμματα τô ἐνιαυτô τάδε; however, in the present inscription there is no room for such a phrase. Also, in line 8 we apparently have yet another secretary formula; it might be possible to restore ἐχσέγρ[αφε], a word found in *I.G.*, I², 84 (line 28) with the meaning "strike off the list," but I do not see how to incorporate this into the present document. However, in *I.G.*, I², 355 (lines 4-8) the dating formulae are followed by the rubric λ/ἔμμα: παρὰ ταμιô/ν; hoῖς Δεμοστρά/τος: ἐγραμμάτευ/ε: Χσυπετάον. We might, then, restore lines 7-8 of the present inscription as follows:

[λἔμμα παρὰ ταμ]-
[ιôν hoῖς ——name demotic——]εχς ἐγρ[άμματευε ——name——]

Lines 8-9, on the analogy of *I.G.*, I², 355, would contain a list of tamiai.

Hiller suggested that the letters εχς in line 8 were part of a demotic, and he restored [Πέλ]εχς. If he is correct in suggesting a demotic, [Πέλ]εχς seems to be the only possibility; however, there are names ending -ηξ, although in the Attic alphabet it is likely that they would be spelled -αξ; an example is Θάρρηξ. However, I do not think there is much to be gained in attempting to restore this word, whether it be a demotic or a personal name.

Other building accounts of the mid-fifth century are generally arranged according to a double-column system; the Athena Promachos, Parthenon and Propylaia accounts are examples of this: a prescript extends over the full width of the double column,

system is less rigid in the case of secretaries to the Boule. For instance, in the earlier period of the Parthenon accounts (*I.G.*, I², 339-348) both board members and secretaries are named with demotics; in the later accounts (349-353) demotics are not used (in these latter accounts the board members are not listed; only their permanent secretary Antikles is named, without demotic; this man had served as secretary apparently from the beginning of the project). Where demotics are used in secretary formulae the position of the demotic varies: sometimes it follows the personal name, sometimes the verb; I have followed the practice of the Parthenon accounts.

[6] The Parthenon board seems to have had five members; the Propylaia board may have been similarly constituted. However, the board responsible for the statue of Athena Promachos seems to have had only two members, apart from their secretary (see B. D. Meritt, "Greek Inscriptions," *Hesperia*, V, 1936, pp. 375-376).

[7] There are traces of a letter here, as I have remarked above: the bottom of a left vertical and, perhaps, part of a horizontal joining it at the bottom of the stoichos. The rest of this stoichos is too badly abraded for any letter traces to be visible, but less so at the bottom right, so that I should have expected more of the bottom bar of an epsilon to have survived here.

while, below it, receipts and expenditures are set out in half columns, the money on the left, items on the right.[8]

A slightly different system is found in some of the accounts dealing with the construction of the chryselephantine cult statue erected in the Parthenon (*I.G.*, I², 354-362). These accounts were engraved upon several stelai, some of which conform to, or are very similar to the system used in the Parthenon accounts, others of which employ a different arrangement, in which the prescripts and the item columns are set over to the right of the double column, while the money column is engraved to the left of these. I believe that the present document follows the latter system rather than that used in the Parthenon accounts. The most complete examples of this arrangement are found in *I.G.*, I², 355 and 358.

Line lengths in such documents vary: in the Parthenon accounts, except for the left and right laterals, where the narrower space necessitates a much shorter line, prescripts run to *ca.* forty-three letters per line, items of account to *ca.* twenty-four; the Propylaia accounts have much the same line length, while in the Athena Promachos accounts, in which the prescripts have the same line length as the item columns, the line length is *ca.* twenty-eight letters. *I.G.*, I², 335 has a line length of *ca.* twenty-nine letters, and *I.G.*, I², 336 has one of *ca.* twenty-nine. In the accounts for the cult statue of Athena, on the other hand, the line length is much shorter, *ca.* fourteen to fifteen letters. It is clear, then, that there is no set line length.

This inscription was engraved by the mason who worked on the Athena Promachos accounts, which were engraved late in the 450's.[9] The basis for this assigna-

[8] Athena Promachos, *I.G.*, I², 338 = *S.E.G.*, X, 243 (see B. D. Meritt, "Greek Inscriptions," *Hesperia*, V, 1936, pp. 362-380, no. 4, especially pp. 365-366); Parthenon, *I.G.*, I², 339-353 (see W. B. Dinsmoor, "Attic Building Accounts, I: The Parthenon," *A.J.A.*, XVII, 1913, pp. 53-80, especially p. 77); Propylaia, *I.G.*, I², 363-367 (see W. B. Dinsmoor, *op. cit.*, pp. 371-398, "III: The Propylaia," especially p. 379). The Athena Parthenos accounts were engraved upon the obverse only, in three double columns; the Parthenon accounts were engraved upon all four faces of the stele, two double columns upon each of the obverse and reverse, one double column upon each of the laterals; the Propylaia accounts were engraved in two double columns upon each of the obverse and reverse. Each of these stelai seems to have measured *ca.* 1.20 m. wide; this may have some significance: possibly all three stelai were to be set up in the same place, so that uniformity was deemed necessary. The Parthenon and Propylaia accounts were headed by the prescript of the first year's accounts, engraved across the full width of the obverse; this may not have been the case with the Athena Promachos accounts: Meritt ("Fragments of Attic Building Accounts," *A.J.A.*, XXXVI, 1932, pp. 473-476) argues that it is "barely possible that the top of the fragment [EM 6722] represents the original roughly dressed top of the stele" (p. 474). However, the apparent uniformity in the width of these three stelai argues in favor of the Athena Promachos accounts having been similarly provided with an identifying first prescript running across the full width of the stele; that the letter heights of each of these inscriptions are approximately the same is a further argument in favor of this. Calculations as to the width of these stelai are my own (Athena Promachos) and Dinsmoor's (Parthenon: *op. cit.*, p. 77; Propylaia: *op. cit.*, p. 382). There is no uniformity of thickness.

[9] For their date, see B. D. Meritt, *Hesperia*, V, 1936, pp. 373-374. Photographs of the Agora fragments are on pp. 363 and 364.

tion is the shape of alpha, epsilon, mu, nu, rho, sigma and upsilon. In particular, the shape of sigma is distinctive: three-barred, with a very long upper stroke set at a sharper angle to the center stroke than is the bottom stroke. This type of sigma is found in several other inscriptions that apparently belong *ca.* 450 B.C., but none of them definitely by the same hand as that responsible for the document under consideration here.[10] The difference in letter sizes rules out any direct association between this document and the Athena Promachos accounts (whose letters are considerably smaller throughout).

The Athena Promachos accounts, despite the identity of their script with that of the present document, represent an earlier stage in the development of the Athenian calendar: B. D. Meritt[11] has shown that they belong in a period when "there was an intercalary civil year of thirteen months coterminous with the year of the ten prytanies," and when "the conciliar year was regularly equated with the civil year, just as it was after 409." They are the gathering together upon a single stele of the records of the nine years from the beginning of the project, engraved throughout by the same mason.

In the present document the great frequency with which the secretarial formulae apparently occur indicates that we are dealing with a month-by-month accounting system, or an annual one similar to that in use in the Parthenon accounts, in which elaborate double dating is needed because of the overlap of the conciliar year and that of the epistatai. I suggest that the presence of an archon formula as well may indicate that this document was drawn up at a time when the procedures were still so new that a third date was also deemed necessary for clarity. This would be before the inception of the Parthenon accounts, but after the completion of the Athena Promachos accounts.

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[10] This sigma first appears in the postscript to the casualty list *I.G.*, I², 929: the list itself is probably dated to 459/8 B.C., but the postscript could be as late as 455/4 B.C. The same type of sigma is found also in the heading of the second tribute quota list (*The Athenian Tribute Lists*, II, Princeton, 1949, List 2) of 453/2 B.C., and in the undated documents *I.G.*, I², 18, 19, 26, 32, 33, 34, and *S.E.G.*, X, 13, 15, and 20. None of these documents, in my view, is by the mason who engraved the Athena Promachos accounts. I have discussed *S.E.G.*, X, 13, 15 and 20 and the identity of their hand with that of *I.G.*, I², 33 and 34 in my article "Honors for Parianos of Issa and his sons Athenodoros and Ikesios," *Hesperia,* XLII, 1973, pp. 334-339. See also footnote **2** above.

[11] *Hesperia,* V, 1936, pp. 375-378.

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